

20 \_\_\_\_\_

**CERTIFICATE AND AFFIDAVIT FOR EXEMPTION OF WORK OF ART  
CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTION 2  
OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND  
SECTION 217 OF THE REVENUE AND TAXATION CODE**

*(See also sections 255, 260, and 986 of the Revenue and Taxation Code.)*

**This claim must be filed with the Assessor by 5:00 p.m., February 15.**

State of California, County of \_\_\_\_\_

**CERTIFICATE — WORK OF ART**

I understand that to apply for an exemption from property taxation under the provisions of section 217 of the Revenue and Taxation Code an affidavit listing the work of art is required to be filed with the Assessor and must be accompanied by this certificate signed by the director of a publicly owned art gallery or museum or by an officer of a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code to which the work of art was made available for display.

The work of art described below was made available for display from \_\_\_\_\_, 20 \_\_\_\_\_ to \_\_\_\_\_, 20 \_\_\_\_\_. (If more than one work of art is covered by this certificate, they may be listed on an attachment. The director is then to sign this certificate and each attached sheet.)

*I certify or declare under penalty of perjury that the information contained herein is true, correct, and complete to the best of my knowledge and belief.*

EXECUTED IN THE COUNTY OF \_\_\_\_\_

\_\_\_\_\_, State of California

SIGNATURE OF DIRECTOR OR OFFICER

TITLE

DATE

DIRECTOR OR OFFICER OF *(publicly owned art gallery, museum or museum open to public and operated by a nonprofit organization)*LOCATED AT *(address)*

**AFFIDAVIT FOR EXEMPTION OF WORK OF ART**

Under the provisions of section 217 of the Revenue and Taxation Code, certain articles of personal property which have been made available for display in a publicly owned art gallery or museum, or in a museum regularly open to the public and operated by a nonprofit organization qualified for exemption under section 23701d of the Revenue and Taxation Code for a minimum period of 90 days during the 12-month period immediately preceding January 1 or for less than 90 days immediately preceding January 1, but which will be made available for 90 days during the 12-month period commencing with the first day the property was made available, shall be exempt from taxation.

1. NAME OF CLAIMANT \_\_\_\_\_

2. ADDRESS OF CLAIMANT \_\_\_\_\_

DAYTIME PHONE NUMBER \_\_\_\_\_

3. LOCATION OF THE PERSONAL PROPERTY AS OF 12:01 A.M., JANUARY 1 \_\_\_\_\_

4. NAME OF ART GALLERY OR MUSEUM TO WHICH THE PROPERTY WAS MADE AVAILABLE FOR DISPLAY \_\_\_\_\_

ADDRESS *(street, city, county, state)* \_\_\_\_\_

DIRECTOR'S OR OFFICER'S NAME \_\_\_\_\_

5. NATURE OF THE PERSONAL PROPERTY FOR WHICH THE EXEMPTION IS CLAIMED *[check the appropriate box(es); numerous works of art may be listed on a separate sheet in a manner that complies with questions 5 and 6]*☐ Original painting☐ Original sculpture☐ Work of the free fine arts *(check below)*☐ Original mosaic☐ Original statuary☐ Etching☐ Lithograph☐ Original drawing or sketches☐ Engraving☐ Prints made by hand transfer process☐ Other original work of the free fine arts☐ Woodcut

6. DESCRIBE THE PROPERTY AND THE PROCESS BY WHICH IT WAS CREATED IN SUFFICIENT DETAIL TO IDENTIFY: \_\_\_\_\_

7. DO THE ITEMS DESCRIBED ABOVE INCLUDE ARTICLES OF UTILITY OR ARTICLES DESIGNED FOR INDUSTRIAL USE?

☐ Yes ☐ No

8. DOES CLAIMANT HOLD WORKS OF ART PRIMARILY FOR PURPOSES OF SALE?

☐ Yes ☐ No

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

**THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

## PROVISIONS OF THE REVENUE AND TAXATION CODE

**217 (a).** Except as provided in subdivision (d), the following articles of personal property which have been made available for display in a publicly owned art gallery or museum, or a museum that is regularly open to the public and which is operated by a nonprofit organization which has qualified for exemption under section 23701d, shall be exempt from taxation:

- (1) Original paintings in oil, mineral, water, vitreous enamel, or other colors, pastels, original mosaics, original drawings and sketches in pen, ink, pencil, or watercolors, or works of the free fine arts in any other media including applied paper and other materials, manufactured or otherwise, such as are used on collages, artists' proof etchings unbound, and engravings and wood cut unbound, lithographs, or prints made by other hand transfer processes unbound, original sculptures, or statuary. As used in this subdivision:
  - (A) *Sculpture* and *statuary* shall be understood to include professional productions of sculptors only whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, metal, or other materials, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, alabaster, or from metal, or other materials, or cast in bronze or other metal or substance, or from wax or plaster, or constructed from any material or made in any form as the professional productions of sculptors, only.
  - (B) *Original* when used to modify the words *sculptures* and *statuary* shall be understood to include the original work or model and the first 10 castings, replicas, or reproductions made from the sculptor's original work or model with or without a change in scale and regardless of whether or not the sculptor is alive at the time the castings, replicas, or reproductions are completed.
  - (C) *Painting, mosaic, drawing, work of the free fine arts, sketch, sculpture, and statuary* shall not be understood to include any articles of utility or for industrial use, nor such as are made wholly or in part by stenciling or any other mechanical process.
  - (D) *Etchings, engravings, and woodcuts, lithographs, or prints made by other hand transfer processes*, shall be understood to include only such as are printed by hand from plates, stones or blocks etched, drawn, or engraved with handtools and not such as are printed from plates, stones or blocks etched, drawn or engraved by photochemical or other mechanical processes.
- (2) Original works of the free fine arts, not provided for in paragraph (1) of this subdivision, subject to such regulations as the board may prescribe as to proof that the article represents some school, kind or medium of the free fine arts. As used in this paragraph, *original works of the free fine arts* shall not be understood to include any article of utility or for industrial use.

(b) When making a claim for an exemption under this section, a person claiming the exemption shall give all information required and answer all questions in an affidavit, and shall subscribe and swear to the affidavit, under penalty of perjury. The assessor may require other proof of the facts stated before allowing the exemption. The affidavit shall be accompanied by a certificate of the director or other officer of the art gallery or museum in which the property for which an exemption is claimed under this section was made available for display that the property was available for public display in the art gallery or museum for the period specified in subdivision (e).

(c) The provisions of sections 255 and 260 shall be applicable to the exemption provided by this section.

(d) The exemption provided by subdivision (a) shall not apply to any work of art loaned by any person who holds works of art primarily for purposes of sale.

(e) The exemption provided by this section will not apply unless the property was made available for public display in the art gallery or museum for a period of 90 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the property was first made available for public display less than 90 days prior to the lien date, the exemption may be granted if the person claiming the exemption certifies in writing that the property will be made available for public display for at least 90 days during the 12-month period commencing with the first day the property was made available for public display.

(f) For purposes of this section *regularly open to the public* means that the gallery or museum was open to the public not less than 20 hours per week for not less than 35 weeks of the 12-month period immediately preceding the lien date for the year for which the exemption is claimed.

If the gallery or museum has been open for less than 35 weeks during the 12-month period immediately preceding the lien date or for less than 20 hours per week during such period, the exemption may be granted if the director or other officer of the gallery or museum certifies in writing that the gallery or museum will be open for not less than 20 hours per week for not less than 35 weeks during the 12-month period beginning with the day the gallery or museum was first opened.

(g) If a person certifies in writing that the property will be made available and the gallery or museum open for the periods specified in subdivisions (e) and (f), and the property is not so made available or the gallery or museum is not so opened, the exemption shall be canceled, and an escape assessment may be made as provided in section 531.1.



**RICK AUERBACH • ASSESSOR**  
500 WEST TEMPLE STREET  
LOS ANGELES, CALIFORNIA 90012-2770  
[assessor.lacounty.gov](http://assessor.lacounty.gov)  
1.888.807.2111



Dear Property Owner:

Upon completion of the claim form, please send it to our Office at the following address:

**LOS ANGELES COUNTY ASSESSOR  
EXEMPTION SERVICES DIVISION  
500 WEST TEMPLE ST., RM. 227  
LOS ANGELES, CA 90012-2770**

If you have any questions regarding the completion of the claim form, please contact our office at 213.974.3481, or email to [exempt@assessor.lacounty.gov](mailto:exempt@assessor.lacounty.gov).

Si desea ayuda en español, llame al número: 213.974.3211.